

## **103 KAR 26:080. Dentists and dental laboratories.**

RELATES TO: KRS 139.010

STATUTORY AUTHORITY: KRS 131.130 (1)

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the sales and use tax law as it applies to transactions involving dentists and dental laboratories.

Section 1. Dentists are consumers of the materials, supplies, dental laboratory products and other tangible personal property which they use in performing their services. The tax, accordingly, applies to the sale of the tangible personal property to them.

Section 2. Dental laboratories are the retailers of the plates, inlays and any other products which they manufacture for dentists or other consumers. Tax applies to their entire charges for such products regardless of whether the materials and services are separately stated.

Section 3. Dental laboratories making repairs or replacements to dentures and other tangible personal property are the consumers of tangible personal property used to make such repairs or replacements and the tax applies at the time of the sale of such materials to them. (SU-77; 1 Ky.R. 229; eff. 1-8-1975; TAm eff. 5-20-2009; TAm eff. 6-22-2016.)